



Claire McCaskill

Missouri State Auditor

May 2006

County Collector
St. Charles County, Missouri



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2006

Our office conducted an audit of the County Collector, St. Charles County, Missouri.

State statute requires the state auditor to audit the office of the County Collector after being notified of a vacancy in that office. On September 30, 2005, a vacancy occurred in the office of the County Collector of St. Charles County, Missouri; an interim County Collector served until a successor was appointed effective January 31, 2006. Our office had no findings.

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YELLOW SHEET

ST. CHARLES COUNTY, MISSOURI
COUNTY COLLECTOR

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S REPORT	1-3
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION	4-6
Appendix	
Schedule of Revenues and Expenditures, Period	
March 1, 2005 to January 30, 2006, and Years Ended	
February 28 (29), 2005 and 2004.....	6

STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To Joseph Ortwerth - County Executive
and
Council Members
and
County Collector
St. Charles County, Missouri

Section 52.150, RSMo, requires the State Auditor to audit the office of the County Collector after being notified of a vacancy in that office. The County Collector of St. Charles County, Missouri, resigned effective September 30, 2005. An interim County Collector served until a successor was appointed and sworn into office effective January 31, 2006.

To satisfy our statutory obligation, we have audited the operations of the County Collector of St. Charles County, Missouri. The scope of our audit included, but was not necessarily limited to, the period March 1, 2005 to January 30, 2006, and the years ended February 28 (29), 2005 and 2004. St. Charles County was audited by Botz, Deal, and Company, P.C. for the year ended December 31, 2004 and by Hochschild, Bloom, and Company for the year ended December 31, 2003. Botz, Deal, and Company, P.C. is currently engaged to perform the audit for the year ended December 31, 2005. The objectives of this audit were to:

1. Determine the financial condition of the accounts of the office of the County Collector.
2. Determine the proper compensation that should have been paid to the prior County Collector during the audit period and the compensation actually paid during such period.
3. Review internal controls and review compliance with legal provisions as deemed necessary.
4. File a report of our findings with the County Executive, Council Members, and the individual appointed to fill the vacancy in the office of the County Collector.

Our methodology to accomplish these objectives included reviewing accounting and bank records and other pertinent documents and interviewing other county officials and various personnel of the office of the County Collector.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreements, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

Section 52.150, RSMo, requires the County Executive and Council Members to accept the state auditor's report and, if necessary, to take certain specific actions if the state auditor finds any monies owing to the county or the past County Collector. No findings resulted from our audit of the St. Charles County Collector.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the County Collector and was not subjected to the auditing procedures applied in the audit of that office.



Claire McCaskill
State Auditor

March 29, 2006 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Thomas J. Kremer, CPA
Audit Manager: Randall Gordon, CPA
In-Charge Auditor: Keri Wright

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

ST. CHARLES COUNTY, MISSOURI
COUNTY COLLECTOR
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The County Collector bills and collects property taxes for the county and most local governments. Pursuant to Section 52.015, RSMo, the term for which collectors are elected expires on the first Monday in March of the year in which they are required to make their last final settlement for the tax book collected by them. Annual settlements are to be filed with the county commission for the fiscal year ended February 28 (29).

Barbara J. Walker served as County Collector until September 30, 2005. Sharon Boerding served as interim County Collector from October 1, 2005 to January 30, 2006. Charissa L. Mayes was appointed the St. Charles County Collector and sworn into office on January 31, 2006.

The County Collector received compensation of \$39,083 for the period March 1, 2005 to September 30, 2005. During the years ended February 28 (29), 2005 and 2004, the County Collector received compensation of \$67,000 annually. The interim County Collector received compensation of \$22,333 for the period of October 1, 2005 to January 30, 2006. Compensation was in accordance with statutory provisions.

The following schedule reflects amounts from the records of the County Collector on the modified accrual basis. The schedule does not include any of the operating costs of the County Collector's office. Operating costs are paid from the General Revenue Fund of the county.

Appendix

ST. CHARLES COUNTY, MISSOURI
 COUNTY COLLECTOR
 SCHEDULE OF REVENUES AND EXPENDITURES

	Period March 1, 2005 to January 30, 2006	Year Ended February 28, 2005	Year Ended February 29, 2004
REVENUES			
Property taxes	\$ 439,614,910	400,557,845	358,040,969
Interest	187,900	215,142	136,228
Other	12,160,961	10,833,155	10,507,063
Less Provision for Uncollectible Accounts	(24,542,575)	(17,580,693)	(17,235,871)
Total Revenues	<u>427,421,196</u>	<u>394,025,449</u>	<u>351,448,389</u>
EXPENDITURES			
State of Missouri	1,850,214	1,635,307	1,561,073
General Revenue Fund	304,333	338,046	367,036
Special Road and Bridge Fund	13,391,970	12,367,730	11,841,125
Assessment Fund	2,618,509	2,312,654	2,051,193
Developmental Disability Fund	8,157,654	7,718,799	7,395,897
School districts	295,066,145	274,612,018	237,952,732
Library district	12,756,450	12,082,870	11,575,815
Ambulance districts	8,914,550	8,364,633	8,002,360
Fire protection districts	27,312,538	26,140,587	25,099,352
Dispatch and alarm	2,519,117	2,384,666	2,284,924
Drainage and levee districts	613,092	541,531	504,249
Tax increment financing districts	6,265,795	4,425,241	3,702,749
Neighborhood improvement districts	529,324	342,302	369,980
Cities	33,825,668	28,146,446	27,020,021
Surtax	6,511,414	6,220,232	5,779,186
Convention Sports Facility Authority	1,543,437	1,434,281	1,382,673
Other	106,212	50,584	122,460
Commissions and fees:			
License fees	0	1,363	6,935
General Revenue Fund	5,134,774	4,906,159	4,428,629
Total Expenditures	<u>427,421,196</u>	<u>394,025,449</u>	<u>351,448,389</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	<u>\$ 0</u>	<u>0</u>	<u>0</u>